

1-1 By: Guillen, et al. (Senate Sponsor - Middleton) H.B. No. 247  
 1-2 (In the Senate - Received from the House May 7, 2025;  
 1-3 May 7, 2025, read first time and referred to Committee on Local  
 1-4 Government; May 20, 2025, reported favorably by the following  
 1-5 vote: Yeas 4, Nays 2; May 20, 2025, sent to printer.)

1-6 COMMITTEE VOTE

	Yea	Nay	Absent	PNV
1-7 Bettencourt	X			
1-8 Middleton	X			
1-9 Cook		X		
1-10 Gutierrez			X	
1-11 Nichols	X			
1-12 Paxton	X			
1-13 West		X		

1-15 A BILL TO BE ENTITLED  
 1-16 AN ACT

1-17 relating to an exemption from ad valorem taxation of the amount of  
 1-18 the appraised value of real property located in certain counties  
 1-19 that arises from the installation or construction on the property  
 1-20 of border security infrastructure and related improvements and to  
 1-21 the consideration of the price paid by certain governmental  
 1-22 entities for a parcel of or easement in real property purchased for  
 1-23 the purpose of installing or constructing such infrastructure when  
 1-24 appraising other real property.

1-25 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

1-26 SECTION 1. Subchapter B, Chapter 11, Tax Code, is amended by  
 1-27 adding Section 11.38 to read as follows:

1-28 Sec. 11.38. BORDER SECURITY INFRASTRUCTURE. (a) This  
 1-29 section applies only to real property located in a county that  
 1-30 borders the United Mexican States.

1-31 (b) In this section:

1-32 (1) "Border security infrastructure" means a wall,  
 1-33 barrier, fence, road, trench, apparatus, or other improvement  
 1-34 designed or adapted to surveil or impede the movement of persons or  
 1-35 objects crossing the Texas-Mexico border.

1-36 (2) "Qualified border security infrastructure  
 1-37 agreement" means a written agreement entered into between a  
 1-38 property owner and this state or the United States to install or  
 1-39 construct border security infrastructure on the owner's property.  
 1-40 The agreement may provide for the installation or construction of  
 1-41 additional improvements on the property that are not border  
 1-42 security infrastructure.

1-43 (c) A person is entitled to an exemption from taxation of  
 1-44 the amount of appraised value of real property owned by the person  
 1-45 that arises from the installation or construction on the property  
 1-46 of an improvement that is installed or constructed:

1-47 (1) under a qualified border security infrastructure  
 1-48 agreement; or

1-49 (2) on land subject to a recorded easement granted by  
 1-50 the property owner to this state or the United States that dedicates  
 1-51 the property for a purpose described by Subsection (b)(1).

1-52 SECTION 2. Section 11.43(c), Tax Code, is amended to read as  
 1-53 follows:

1-54 (c) An exemption provided by Section 11.13, 11.131, 11.132,  
 1-55 11.133, 11.134, 11.17, 11.18, 11.182, 11.1827, 11.183, 11.19,  
 1-56 11.20, 11.21, 11.22, 11.23(a), (h), (j), (j-1), or (m), 11.231,  
 1-57 11.254, 11.27, 11.271, 11.29, 11.30, 11.31, 11.315, 11.35, ~~or~~  
 1-58 11.36, or 11.38, once allowed, need not be claimed in subsequent  
 1-59 years, and except as otherwise provided by Subsection (e), the  
 1-60 exemption applies to the property until it changes ownership or the  
 1-61 person's qualification for the exemption changes. However, except

2-1 as provided by Subsection (r), the chief appraiser may require a  
2-2 person allowed one of the exemptions in a prior year to file a new  
2-3 application to confirm the person's current qualification for the  
2-4 exemption by delivering a written notice that a new application is  
2-5 required, accompanied by an appropriate application form, to the  
2-6 person previously allowed the exemption. If the person previously  
2-7 allowed the exemption is 65 years of age or older, the chief  
2-8 appraiser may not cancel the exemption due to the person's failure  
2-9 to file the new application unless the chief appraiser complies  
2-10 with the requirements of Subsection (q), if applicable.

2-11 SECTION 3. Section 23.013, Tax Code, is amended by adding  
2-12 Subsection (f) to read as follows:

2-13 (f) Notwithstanding Section 1.04(7)(C), in determining the  
2-14 market value of real property, a chief appraiser may not consider  
2-15 the price paid by this state or the United States to purchase a  
2-16 parcel of or an easement in real property described by Section  
2-17 11.38(a) if the purchase was for the purpose of installing or  
2-18 constructing on the property border security infrastructure as  
2-19 defined by Section 11.38(b)(1).

2-20 SECTION 4. The changes in law made by this Act apply only to  
2-21 an ad valorem tax year that begins on or after the effective date of  
2-22 this Act.

2-23 SECTION 5. It is the intent of the 89th Legislature, Regular  
2-24 Session, 2025, that the amendments made by this Act to Section  
2-25 11.43(c), Tax Code, be harmonized with another Act of the 89th  
2-26 Legislature, Regular Session, 2025, relating to nonsubstantive  
2-27 additions to and corrections in enacted codes.

2-28 SECTION 6. This Act takes effect January 1, 2026, but only  
2-29 if the constitutional amendment proposed by the 89th Legislature,  
2-30 Regular Session, 2025, to authorize the legislature to provide for  
2-31 an exemption from ad valorem taxation of the amount of the market  
2-32 value of real property located in a county that borders the United  
2-33 Mexican States that arises from the installation or construction on  
2-34 the property of border security infrastructure and related  
2-35 improvements is approved by the voters. If that amendment is not  
2-36 approved by the voters, this Act has no effect.

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